

**A RESOLUTION
BY FINANCE/ EXECUTIVE COMMITTEE**

A RESOLUTION AUTHORIZING THE CHIEF FINANCIAL OFFICER TO ISSUE A REFUND TO CLASSIC DESIGN SERVICES IN AN AMOUNT NOT TO EXCEED NINETEEN THOUSAND ONE HUNDRED TWENTY NINE DOLLARS AND THIRTY-SIX CENTS ((\$19,129.36) FOR AN OVERPAYMENT OF BUSINESS LICENSE FEES; ALL FUNDS SHALL BE CHARGED TO AND PAID FROM FUND, DEPARTMENT ORGANIZATION AND ACCOUNT 1001 (GENERAL FUND), 200307 (NDP UNALLOCATED CITY WIDE EMPLOYEE EXPENSES), 5730012 (REFUNDS); AND FOR OTHER PURPOSES.

WHEREAS, Classic Design Services has paid local occupational (business) taxes from 2005 through 2007 in the amount of Nineteen Thousand One Hundred Twenty Nine Dollars and Thirty-Six Cents (\$19,129.36); and,

WHEREAS, Classic Design Services, a registered motor carrier by the Public Service Commission, is exempt from business taxes and is requesting a refund in the amount of Nineteen Thousand One Hundred Twenty Nine Dollars and Thirty-Six Cents (\$19,129.36); and

WHEREAS, Classic Design Services has submitted supporting documents to the Office of Revenue to substantiate its claim; and

WHEREAS, the Office of Revenue investigated the claim and has determined that Classic Design Services is entitled to a refund in an amount not to exceed Nineteen Thousand One Hundred Twenty Nine Dollars and Thirty-Six Cents (\$19,129.36), for the collection arising from an overpayment of business license fees by an exempt entity.

THE CITY COUNCIL OF THE CITY OF ATLANTA, GEORGIA, HEREBY RESOLVES, that the Chief Financial Officer is hereby directed to issue a refund to Classic Design Services in an amount not to Nineteen Thousand One Hundred Twenty Nine Dollars and Thirty-Six Cents (\$19,129.36), for the collection arising from an overpayment of business license fees by an exempt entity.

BE IT FURTHER RESOLVED, that said refund shall be charged to and paid from Fund, Department Organization and Account number 1001 (General Fund) 200301 (NDP Unallocated Citywide Employee Expenses), 5730012 (Refunds).

JUL-16-2008 11:00 From:

To: City of Atlanta P.5/5

FEB-01-2008 11:53 From:

To: City of Atlanta P.3/3

Search - 1 Result - § 46-7-15. Registration and licensing of carriers; cities and counties ha... Page 2 of 2

without the motor carrier operating such vehicle first having obtained the annual registration and license or temporary vehicle registration permit provided for in this Code section, the motor carrier operating such vehicle shall be required to pay a fee of \$25.00 for the late registration of such vehicle.

(e) No subdivision of this state, including cities, townships, or counties, shall levy any excise, license, or occupation tax of any nature on a motor carrier, or on the equipment of a motor carrier, or on the right of a motor carrier to operate such equipment, or on any incidents of the business of a motor carrier.

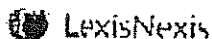
HISTORY: Ga. L. 1931, p. 199, § 18; Code 1933, § 68-623; Ga. L. 1937, p. 469, § 1; Ga. L. 1943, p. 351, § 1; Ga. L. 1973, p. 643, § 3; Ga. L. 1980, p. 475, § 2; Ga. L. 1986, p. 1283, § 4; Ga. L. 1988, p. 1607, § 1; Ga. L. 1996, p. 950, § 3; Ga. L. 2000, p. 951, § 8-4; Ga. L. 2005, p. 334, § 28-3/HB 501.

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Open Browser
O.C.G.A. § 46-7-15 (Copy w/ Cite)

Text Only

Pages: 2



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CITY OF ATLANTA
OFFICE OF REVENUE
BUSINESS TAX DIVISION

REQUEST FOR REFUND

DATE: 9/17/08

TO: Alice Hughes, Assistant Business Tax Manager

FROM:

ACCOUNT NUMBER: 02450716B

BUSINESS NAME: Classic Design Services

BUSINESS LOCATION: 125 Otley Dr N.E.
Atlanta, Ga. 30324

MAILING ADDRESS: 125 Otley Dr. N.E.
Atlanta, Ga. 30324

TELEPHONE NUMBER: 41733-6200

CONTACT PERSON: Joe Tessmer

REASON FOR REQUEST: Customer is exempt due to
being regulated by the Public Service
Commission State of Ga.
O.C.G.A. 46-7-15 (2007)

REFUND AMOUNT: \$19,129.36

FEDERAL TAX ID. NO.: 58-2089459

MAKE CK PAYABLE TO: Joe Tessmer

SUBMITTED BY: [Signature]

APPROVED BY: [Signature]

MANAGEMENT: _____



July 16, 2008

W.D. Johnson
City of Atlanta
Business License Compliance
55 Trinity Avenue
Atlanta, GA 30303

Dear Mr. Johnson:


Attached is the information which you and I have discussed that was previously sent to Paulette Scott and forwarded on to you regarding our request for a refund of City Business Taxes.

Classic Design Services is registered as a motor carrier with the State of Georgia and therefore is exempt from Atlanta City Business Taxes and Licensing requirements. Prior to 2008, Classic, under account #024507, paid the business tax and is seeking a refund of the previous three years of payments.

We initially filed this request in February. We would appreciate resolving this situation within as short a time frame as possible. Please contact me if you need further information. My cell number is 404-787-4097.

Thank you for your assistance.

Sincerely,


Joe Tessmer
President and CEO

(A) Passport.zws - PASSPORT

September 16, 2008, 17:14:32

BLA317

BUSINESS LICENSE INFORMATION SYSTEM DATE: 09/16/08
ACCOUNT REDUCTION AND PAYMENT RECONCILIATION TIME: 17:13:44
ADJUSTMENT APPROVAL

LICENSE/TAX NO.: 24507 LGB ACCOUNT STATUS: X C
BUSINESS NAME: CLASSIC DESIGN SERVICES
LOCATION ADDRESS: 125 OTTLEY DR NE
ATLANTA GA 30324

ADJUSTMENT NO.: 000069274
J.E. NO.: 000987346
YEAR: PRI
TYPE: REN
CODE: CLA
SUB-TYPE: CRE
AMOUNT: -\$19,129.36

STATUS: APP

COMMENTS: CUSTMER'S FILED AND PAID IN ERROR.ACCOUNT WAS ADJUSTED IN THE AMOUNT
OF 19,129.36 AND APPROVED BY WD JOHNSON

RECORD SUCCESSFULLY COMMITTED

1=HELP

2=

3=PREV SCRIN

4=

5=COMMIT

12=PREV MENU

Part II: Legislative White Paper: (This portion of the Legislative Request Form will be shared with City Council members and staff)

B. To be completed by the department :

1. Please provide a summary of the purpose of this legislation (Justification Statement).

A. To be completed by Legislative Counsel:

Committee of Purview: Department of Finance

Caption: A RESOLUTION AUTHORIZING THE CHIEF FINANCIAL OFFICER TO ISSUE A REFUND TO CLASSIC DESIGN SERVICES IN AN AMOUNT NOT TO EXCEED NINETEEN THOUSAND ONE HUNDRED TWENTY NINE DOLLARS AND THIRTY-SIX CENTS ((\$19,129.36) FOR AN OVERPAYMENT OF BUSINESS LICENSE FEES; ALL FUNDS SHALL BE CHARGED TO AND PAID FROM FUND, DEPARTMENT ORGANIZATION AND ACCOUNT NUMBER FUND ACCOUNT CENTER 1001 (GENERAL FUND), 200307 (NDP UNALLOCATED CITY WIDE EMPLOYEE EXPENSES), 5730012 (REFUNDS); AND FOR OTHER PURPOSES.

Council Meeting Date: October 28 and 29, 2008

Requesting Dept.: Department of Finance

Example: The purpose of this legislation is to anticipate funds from a local assistance grant to purchase child safety seats.

The purpose of this legislation is to refund business tax fees, paid in error.

2. Please provide background information regarding this legislation.

Example: The task force of homelessness conducted a study regarding homelessness, its impact and consequences on the City. This resolution reflects the Mayor's desire to open a twenty-four hour center that will respond to the needs of the homelessness in Atlanta.

Classic Design Services, a registered motor carrier by the Public Service Commission, is exempt from local occupational (business) taxes; and is therefore requesting a refund in the amount of \$19,129.36 from 2005 through 2007.

3. If Applicable/Known:

(a) **Contract Type (e.g. Professional Services, Construction Agreement, etc):** N/A

(b) **Source Selection:** N/A

(c) **Bids/Proposals Due:** N/A

- (d) **Invitations Issued:** N/A
- (e) **Number of Bids:** N/A
- (f) **Proposals Received:** N/A
- (g) **Bidders/Proponents:** N/A
- (h) **Term of Contract:** N/A

4. Fund Account Center: 1001 (General Fund), 200301 (NDP Unallocated Citywide Employee Expenses), 5730012 (Refunds).

5. Source of Funds: *Example: Local Assistance Grant*

6. Fiscal Impact: This legislation will result in a reduction in the amount of \$19,129.36 to 1001 (General Fund), 200301 (NDP Unallocated Citywide Employee Expenses), 5730012 (Refunds).

Example: *This legislation will result in a reduction in the amount of _____ to Fund Account Center Number _____.*

7. Method of Cost Recovery: N/A

Examples:

- a. Revenues generated from the permits required under this legislation will be used to fund the personnel needed to carry out the permitting process.*
- b. Money obtained from a local assistance grant will be used to cover the costs of this Summer Food Program.*

This Legislative Request Form Was Prepared By: Jerome Bodiford, Finance Department x6431, submitted by LaShawn Gardiner, x6449.

TRANSMITTAL FORM FOR LEGISLATION

TO: MAYOR'S OFFICE

ATTN: GREG PRIDGEON

Dept.'s Legislative Liaison: LaShawn Gardiner

Contact Number: (404) 330-6449

Originating Department: Department of Finance

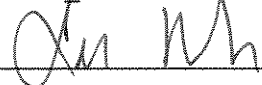
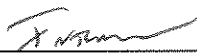
Committee(s) of Purview: Finance/Executive

Chief of Staff Deadline: Oct. 15, 2008

Anticipated Committee Meeting Date(s): Oct. 29, 2008

Anticipated Full Council Date: Nov. 3, 2008

Legislative Counsel's Signature: Jack Tilson

Commissioner Signature:  

Chief Procurement Officer Signature: _____

CAPTION

A RESOLUTION AUTHORIZING THE CHIEF FINANCIAL OFFICER TO ISSUE A REFUND TO CLASSIC DESIGN SERVICES IN AN AMOUNT NOT TO EXCEED NINETEEN THOUSAND ONE HUNDRED TWENTY NINE DOLLARS AND THIRTY-SIX CENTS (\$19,129. 36) FOR AN OVERPAYMENT OF BUSINESS LICENSE FEES; ALL FUNDS SHALL BE CHARGED TO AND PAID FROM FUND DEPARTMENT ORGANIZATION AND ACCOUNT 1001 (GENERAL FUND), 200307 (NDP UNALLOCATED CITY WIDE EMPLOYEE EXPENSES), 5730012 (REFUNDS); AND FOR OTHER PURPOSES.

FINANCIAL IMPACT (if any):

Mayor's Staff Only

Received by CPO: _____ Received by LC from CPO: _____
(date) (date)

Received by Mayor's Office: 10/15/08  Reviewed by: 
(date) (date)

Submitted to Council: _____
(date)